



# Illinois Department of Revenue

# Informational Bulletin

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## For information . . .

Visit our web site —  
[tax.illinois.gov](http://tax.illinois.gov)

Call us —  
1 800 732-8866 or  
1 217 782-3336  
1 800 544-5304 (TDD only)

Write us —  
Illinois Department of Revenue  
P.O. Box 19044  
Springfield, IL 62794-9044

## For forms . . .

Visit our web site —  
[tax.illinois.gov](http://tax.illinois.gov)

Call our Forms Order Line —  
1 800 356-6302

This bulletin is written to  
inform you of recent changes;  
it does not replace statutes,  
rules and regulations, or court  
decisions.

## Regional Transportation Authority (RTA) Tax Rate Change

To:  
All retailers and servicepersons affected by the RTA  
rate change and who file Form ST-1, Form ST-556, or  
RUT-25

Effective April 1, 2008, the Regional  
Transportation Authority (RTA) tax  
rates will increase.

The RTA tax applies to persons  
in the business of selling general  
merchandise, qualifying food, drugs,  
and medical appliances\* and items  
that are required to be titled or  
registered within the state of Illinois.

### ST-1 Filers

#### To: ST-1 filers making sales from a Cook County location

The new rate for general merchandise  
is 1%. This is an increase of  
0.25%. The new combined rate  
will be preprinted on Line 4a of  
Form ST-1, Sales and Use Tax Return,  
or Form ST-2, Multiple Site Form, as  
the general merchandise rate.

The new rate for qualifying food, drugs,  
and medical appliances\* will be 1.25%.  
This is an increase of 0.25%. The new  
combined rate will be preprinted on  
Line 5a of Form ST-1, Sales and Use  
Tax Return, or Form ST-2, Multiple  
Site Form, as the total qualifying food,  
drugs, and medical appliances rate.

#### To: ST-1 filers making sales from a DuPage, Kane, Lake, McHenry or Will County location

The new rate for general merchandise  
and qualifying food, drugs, and medical  
appliances\* is 0.75%. This is an increase  
of 0.50%. The new combined rate will  
be preprinted on Lines 4a and 5a on  
Form ST-1, Sales and Use Tax Return,  
or Form ST-2, Multiple Site Form, as the  
total general merchandise and qualifying  
food, drugs, and medical appliances  
rates.

\* 86 Ill. Adm. Code 130.310

#### To: All ST-1 filers who must collect the RTA Tax

It will be necessary to adjust your cash  
register and any computer programs you  
use so that, on April 1, 2008, you will  
collect and pay the correct amount of tax.  
If you use software to create the forms  
you file, that software must also be  
adjusted. You may need to contact your  
software vendor.

**What do I do when a customer pays me on or after April 1, 2008, for a sale that was delivered earlier and taxed at a different rate?**

If the original sale was subject to a tax rate that was in effect prior to this rate change, you must report these receipts on Form ST-1, Line 8a and the tax on Line 8b.

**Note:** Lines 8a and 8b are to be used only to report receivables subject to a previous rate. No other use of this line is permitted.

## ST-556 Filer

**Is tax due on titled or registered items?**

You must collect the RTA tax on sales of items that will be titled or registered within the state of Illinois.

**To: ST-556 filers making sales from a Cook County location**

The new rate for items titled or registered is 1%. This is an increase of 0.25%.

**For the forms that I have on hand, how do I show the new rate?**

For the forms that you have on hand for sales made on or after April 1, 2008, you will need to add the additional 0.25% to the rate that is preprinted on Line 4 of your Form ST-556.

**When will my ST-556 forms reflect the new rate?**

ST-556 forms that are printed after April 1, 2008, will reflect the new combined rate preprinted on Line 4 of Form ST-556.

**To: ST-556 filers making sales from a DuPage, Kane, Lake, McHenry, or Will County location**

The new rate for items titled or registered is 0.75%. This is an increase of 0.50%.

**For the forms that I have on hand, how do I show the new rate?**

For the forms that you have on hand for sales made on or after April 1, 2008, you will need to add the additional 0.50% to the rate that is preprinted on Line 4 of your Form ST-556.

**When will my ST-556 forms reflect the new rate?**

ST-556 forms that are printed after April 1, 2008, will reflect the new combined rate preprinted on Line 4 of Form ST-556.

**To: All ST-556 filers who must collect the RTA Tax**

It will be necessary to adjust your cash register and any computer programs you use so that, on April 1, 2008, you will collect and pay the correct amount of tax.

If you use software to create the forms you file, that software must also be adjusted. You may need to contact your software vendor.

## RUT-25 Filer

**To: Persons who purchase items out of-state that will be titled or registered to a Cook County address**

The new rate for purchases titled or registered to a Cook County address is 1%. This is an increase of 0.25%.

**For the forms printed before April 1, 2008, how do I show the new rate?**

For the forms that are printed before April 1, 2008, you will need to add the additional 0.25% to the rate that is preprinted in the instructions for Line 6 of Form RUT-25.

**To: Persons who purchase items out of-state that will be titled or registered to a DuPage, Kane, Lake, McHenry, or Will County address**

The new rate for purchases titled or registered to an address in one of these counties is 0.75%. This is an increase of 0.50%.

**For the forms printed before April 1, 2008, how do I show the new rate?**

For the forms that are printed before April 1, 2008, you will need to add the additional 0.50% to the rate that is preprinted in the instructions for Line 6 of Form RUT-25.

**Where can I find the new combined rate?**

For a complete listing of RTA sales tax rates, see the Tax Rate Finder on our web site at [tax.illinois.gov](http://tax.illinois.gov).